THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION Nos. 6720 & 16192 of 1996

And 31016 of 1998

15-12-2005

Between:

M/s.Sika Qualcrete private Limited, rep. by its Controller

(Consumer Product Division).

..... PETITIONER

AND

Commercial Tax Officer, Chikkadpally Circle, Hyderabad & Others.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S. ANANDA REDDY

WRIT PETITION Nos. 6720 & 16192 of 1996

And 31016 of 1998

COMMON ORDER: (Per Hon'ble Sri Bilal Nazki, J)

Heard learned counsel for the parties.

Writ petition No.6720 of 1996 is against the provisional assessment and remand, which, even according to the learned Counsel for the petitioner, has become infructuous. Therefore, this writ petition is dismissed.

Writ petition No.16192 of 1996 is against the final assessment order, which is an appellable order. There are no grounds, which, we feel that we could entertain in this writ petition at this stage, when the petitioner has not exhausted the efficacious remedy of appeal available to him. For this reason alone, this writ petition is dismissed. The petitioner is, however, at liberty to take appropriate remedies available to him in law.

Writ petition No. 31016 of 1998 has been filed, seeking release of the security amount. The respondents claimed that there is liability of payment of tax and final assessment orders have been passed. In this view of the matter, no orders can be passed in this writ petition, which is accordingly dismissed. The original assessment order be returned to the counsel for petitioner, on retention of a copy.

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(BILAL NAZKI, J)

15th December 2005

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(S.ANANDA REDDY, J)

ajr